Instructions for Preparing Budget Control Worksheet - Local Receipts

This worksheet is designed to simplify the process of identifying and classifying the information included as local estimated receipts on the Pro Forma or Tax Rate Recapitulation form in order to facilitate the preparation of budget journal entries. It should be prepared in connection with the other budget control worksheets. The worksheet is most easily prepared if the following sequence of directions is followed:

1. Enter the information that would be found on page 3, local estimated receipts, of the Pro Forma or Tax Rate Recapitulation form.
2. Starting with Motor Vehicle Excise, review each line item and apply the amount from column (b) to the fund in which the revenue is reportable. Note that the General Fund will have the most entries.

BUDGET CONTROL WORKSHEET - LOCAL RECEIPTS

	Total	General	Special Revenue	Capital Projects	Proprietary	Fiduciary
Local Estimated Receipts:						
Motor Vehicle Excise	$ 825,000	$ 825,000				
Other Excise	$ -					
Penalties & Interest on Taxes and Excises	$ 70,000	$ 70,000				
Payment in Lieu of Taxes	$ -					
Charges for Services - Water	$ -					
Charges for Services - Sewer	$ -					
Charges for Services - Hospital	$ -					
Charges for Services - Trash Disposal	$ -					
Other Charges for Services	$ 2,500	$ 2,500				
Fees	$ 26,250	$ 26,250				
Rentals	$ 2,500	$ 2,500				
Departmental Revenue - Schools	$ 4,500	$ 4,500				
Departmental Revenue - Libraries	$ -					
Departmental Revenue - Cemeteries	$ -					
Departmental Revenue - Recreation	$ -					
Other Departmental Revenue	$ -					
Licenses and Permits	$ 31,500	$ 31,500				
Special Assessments	$ -					
Fines and Forfeits	$ 17,500	$ 17,500				
Investment Income	$ 40,000	$ 40,000				
Miscellaneous Recurring	$ -					
Miscellaneous Non-Recurring	$ -					
Total Local Estimated Receipts:	$ 1,019,750	$ 1,019,750	$ -			

General Ledger Journal Entry #3